

IN THE SPECIFICATION

Please insert the following paragraph between the paragraph on page 10, ending at line 7 and the paragraph on page 10, beginning at line 8.

The charge transfer processing for the advertiser will be explained in FIG. 4. First, the number of packets of the advertising mail is calculated (step S21). Next, a transfer destination is specified from the source information, an amount of a charging fee and charged person are specified from the number of packets and destination information (step S23).